G. R. S. IX-5]

Previous references.

1919-20

(CB.)

File No. 235/19

Serial Nos. 3 1-4

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1, 2, 3 & 4

Part B for May June 1920

SUBJECT.

Special Officer in connection with the levy of Income-tax.

To The Hon'ble Member
" Dy. Comm'r of Cls.
" Secretaries to Govt.
Mr. K. Matthan.
The Hon'ble Presidents of City Mul. Cls.
Bangalore & Mysore.

Appointment of Mr K. Matthan as Special Officer in connection with Introduction of Income tax into Mysore State

W D 1250—GPB—30,000—28-1-19

G. R. S. III—1] 1910.

c. 641

GENERAL AND REVENUE SECRETARIAT.

(C.B.)

NOTES.

File No. 235-19

FILE HEADING.

Special Officer in connection with the levy of Income-tax.

From

No.	Dated	Received

Diary No.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

—First Sheet.

F. R. S. III-2]

D 3429.

General and Revenue Secretariat. | CB. File No. 235 of 1919.

Serial No.

... The Income-tax Bill has passed through the Select Committee stage and its further consideration by the Legislative Council has to be taken up on the 19th instant. It is expected to become law very soon and to come into force from 1st July next. In the interest of Income-tax revenue for which credit will be taken in the next year's budget, it is desirable to make -- immediate arrangements for the preliminary work to be done. The Officer to be appointed as -- Commissioner may perhaps be immediately placed on special duty to work out all the details and have all the arrangements in readiness for enforcing the law from 1st July next. After the Bill becomes law, the Officer may be formally appointed as Commissioner.

2 Income-tax is an item of revenue and the Secretariat work relating to it has to be entrusted to the Revenue Secretariat. It seems to me however that it will conduce to expeditious disposal and economical working if the Commissioner is himself appointed as Ex-officio Secretary to Government in matters relating to Income-tax.

DEWAN'S OFFICE.
Recd. on MAY 6 1920
Reg. No. 7495

Dewan

3/5/20

3 Please see the Note

5.5.20

4 To the Chief Secy with Compliments

6.5.20

This is under correspondence

NOTE—Contn. sheet.

CB 7/5/20

G. R. S. III-2]

General and Revenue Secretariat. CB. File No. 235 of 1919.

Serial No.

5 Now that the Income-tax Bill has passed the Select Committee and may be expected to be passed into law in the very near future, it is necessary to take action at once to bring into existence the necessary administrative machinery to levy and collect the tax from the 1st of July 1920.

6 A good deal of preliminary work has to be done which may consist of:-

(1) Drafting rules under the regulation for various purposes;

(2) Organising the existing revenue agency and suggesting special agency in special places, such as the Cities of Bangalore, Mysore and the Kolar Gold Fields and so on where such special agency may be required.

(3) Prescribing and arranging for the supply of the necessary forms, registers, etc.,

(4) Instructing, if necessary, District and Taluk officers and officials in the discharge of their duties under the Income-tax regulation.

7 All these items of work will require the service of a special officer for sometime till the administration of the tax falls into well-understood grooves. Mr. Matthan, now Food Controller would be a suitable officer to be entrusted with this work.

B

G. R. S. III-2]

C. 641

General and Revenue Secretariat. | CB File No. 235 of 1919.

Serial No.

8 It is felt that the office of Food Controller has to be continued for sometime more, as we are not sure when an emergency will arise, because the food situation is still somewhat obscure, but he is not now as fully employed as before and he can conveniently take up some additional work. I have informally discussed matters with him and he is quite agreeable to take up the special work connected with the Income-tax.

9 This suggestion was submitted to the Dewan demi-officially and he has directed that a note might be put up and submitted through the Members of Council in consultation with the Financial Secretary.

10 This note is accordingly submitted for consideration.

11 Financial Secretary with compliments for favour of opinion.

12 I subm. a note on this subject to the Dewan on Monday last and I place a copy of it in this file. CBS 4/5/20

Chief Secy with Compliments. 5/5/20

13 subm. to Members.

CBS 5/5

14 I agree. Mr Mathai's work is most heavy at present and he can hardly undertake any additional work in addition to his

NOTE—Contn. sheet.

Serial No.

dinner in head quarters.

Lake
6/5-

6541-89
6-5-1920.

15 I agree to the arrangements proposed by Mr

Reed
15.5.20

16 I agree.

Y
6.5-

17 Put up for sanction.

MS
14/5-

18 D. S. N. Sahib.

11/5/20

19 Sanction

MS
17/5-

Reed
18.5.20

The Draft-letter shown to the Trade Secy to the Govt. Mr. I. is suitable

Bme
13/5/20

NOTE—Contn. sheet.

5

Submitted to His Highness.

***

20 The Income Tax Bill has passed through the Select Committee and is expected to be passed into law very soon.

2. A good deal of preliminary work has to be done to bring into existence the necessary administrative machinery to levy and collect the tax from the 1st July 1920.

3. For this purpose, the immediate appointment of a special officer is necessary. The Chief Secretary suggested Mr. K. Matthan may be appointed Special Officer in addition to his duties as Food Controller. This proposal has been agreed to by the Financial Secretary and the Members of Council.

4. The accompanying draft order appointing Mr. K. Matthan as Special Officer for a period of six months may be graciously approved.

18 May 1920

641

6

CONFIDENTIAL.

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject.

Appointment of a Special Officer in connection with the levy of Income-tax.

H.H.1147
18.5.20.

Order.

~~KRW~~

21. 27/5/20

no 1024.

22 Ch. Leg
28.5.20

G. R. S. III-2]

C. 641

7

General and Revenue Secretariat.

CB File No. 235 of 1919

Serial No.

23 Issue ordered at once
M
28/5

(*)

31. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circulated to the Members of Council at headquarters and then sent to the Secretariat concerned for the issue of orders.

24 Circulated to the Members of Council for perusal of His Highness' orders ~~before~~ after issue of orders. (*Vide* Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.)

CBSaccasundaramm 28/5

Chief Secretary to Govt.

Through the Secretary to Government,

.....Department.

FIRST MEMBER OF COUNCIL
30 s —

7289. 14 / 1-6-20.

SECOND MEMBER OF COUNCIL
Recd 2.6.20

6827 / 3.6.20.

THIRD MEMBER OF COUNCIL.
4/6.

NOTE—Contn. sheet.

8

N o t e.

Subject.- Arrangements in connection with the levy of Income-tax. from 1st July 1920.

File re. the appointment of Mr.K.Matthan as Officer on Special Duty in connection with the introduction of the Income-tax Bill from 1st July 1920 has been submitted with a D. S. N. and orders are expected to be passed shortly.

2. Now that the Heads of Departments and Deputy Commissioners are here, it is desirable to discuss the preliminary arrangements at a meeting of the following officers:-

1. Mr.K. Matthan, Food Controller.
2. The Revenue Commissioner.
3. " Financial Secretary.
4. " Chief Secretary.
5. " ~~Railway~~ Revenue Secretary.
6. Deputy Commissioners of Dts.
7. Presidents of the Bangalore & Mysore City Municipal Councils.

3. The Representative Assembly sittings will be over by the 30th May 1920 and the Economic Conference sittings will be commenced from the 1st June. Therefore the proposed meeting may be conveniently held on the 31st May. A draft memo is submitted.

25.5.20

25/5

9

No: 1820-34
CB. 235-19-1
dt 25th May '20

A meeting of the under-mentioned Officers will be held on the 31st May 1920 at the Public Offices, commencing from 8 a.m. to consider all preliminary arrangements re. the levy of Income-tax from 1st July 1920:-

5. Mr. K.Matthan, Food Controller. ~~(To be placed on special duty in connection with Income-tax.)~~
4. The Revenue Commissioner in Mysore.
3. The Financial Secretary to Govt.
2. " Chief Secretary to Govt.
1. " ~~Railway~~ Revenue Secretary.
6. Deputy Commissioners of Districts
7. Presidents of the Bangalore and Mysore City Municipal Councils.

" By order,"

25/5

Chief Secretary to Government.

No. 1836/C.B.235-19-20

Encl. 1.

(Camp) Mysore,

Dated, 26th May 1920.

To

T.Satyaraj Chetty, Esq., B.A.,

Comptroller, Mysore Govt.

Dear Sir,

I am desired to forward herewith copy of Memo No.1820-34/C.B.235-19-1 dated 25th May 1920 regarding the holding of a certain meeting of/officers to consider the arrangements required in connection with the levy of income-tax from 1st July 1920 and to request that you will also make it convenient to attend the meeting for discussing the subject.

Yours sincerely,

Chief Secretary to Government.

(11)

Proceedings of the Government of H. H.
the Maharaja of Mysore.

.....

Order No. CB 1853 - 1922/CB 235-19-3,
Dated, Camp, Mysore } 29th May 1920.

The Income-tax Bill is expected to be passed into Law very soon and arrangements have to be made for the levy and collection of the tax from the 1st July 1920.

Sd. by Mr. C.S. Balasundaram
Ly. S.

2. A ~~good deal~~ certain amount of preliminary work has to be done such as --

(1) Drafting necessary rules under the Regulation for various purposes.

(2) Organising the existing Revenue Agency for collection work and suggesting special agency wherever necessary, such as Bangalore, Mysore and Kolar Gold Fields.

(3) Prescribing and arranging for the supply of necessary forms, registers and other books.

(4) Issuing instructions to the District and Taluk Officers and officials in the discharge of their duties under Income-tax Regulations and rules thereunder.

(5) All other miscellaneous items of work.

3. Government consider that these items of work would require the services of a Special Officer for some time till the administration of the tax falls into well understood grooves. They are accordingly pleased to sanction the appointment of a Special Officer, for a period of 6 months in the first instance.

4. Mr. K. Matthan, Deputy Commissioner, now employed as Food Controller, is appointed as Special Officer in connection with the levy of Income-tax in addition to his present duties. He is requested to submit proposals for the necessary ~~establishment, etc.~~ facilities to carry out these duties.

5. All communications in connection with the levy and collection of income-tax will be addressed to the Secretary to Government, Revenue Department.

18.5.20

Chief Secretary to Govt.

To

Print.

The Head of Dept^t x
The Dy. Comrs of Dists x
The Secretaries to Govt x
Mr. K. Matthan. Food Controller in Mysore. ✓
Hony. Presidents of the City Municipal Councils of Bangalore and Mysore.

13.

M e m o.

No. 1930-45/C.B. 235-19-4

DATED. 30th May 1920.

The Revenue Commissioner will preside in person, on the meeting of Officers ordered to be held on the 31st May 1920 in Memorandum No.1820-34/C.B.-235-19-1 dated the 25th May 1920 to consider all preliminary arrangements required in connection with the levy of Income-tax from 1st July 1920.

By order,

Chief Secretary to Govt.

To

The Revenue Commissioner.
" Chief Secretary to Govt.
" Financial Secretary to Govt.
" Revenue Secretary to Govt.
Mr. K.Matthan, B.A., Food Controller & Officer on Special Duty for the levy of income-tax.
The Comptroller, Mysore Govt.
" Deputy Commissioners of Dts.
" Presidents of the Bangalore and Mysore City Municipal Councils.

31/5/20.